



NOTES FROM THE:

Professional Military Comptroller School

by Lt Col Veronique Carstens

The only constant in life is change, and in the Comptroller field, change seems to occur as often as the passing of seasons. In today's environment of downsizing, budget cuts, and Congressional mandates—such as the Chief Financial Officer's Act of 1990, the Government Performance and Results Act of 1993 and the Government Reform Act of 1994—it is critical that the Department of Defense (DoD) possess strong financial leadership. It became evident during this flurry of change that standards were needed to define the knowledge, skills, and abilities required for success. At a government-wide Financial Education and Training Symposium in 1994, sponsored by the Chief Financial Officers Council and the Joint Financial Management Improvement Program, a set of core competencies was developed to do just that. The core competencies for all financial management disciplines were completed in 1998. If you have never perused these competencies, let me direct you to a Web Site where they can be found: financenet.gov/financenet/fed/jfmip/reports.htm.

In an effort to further encourage the development of these core competencies, the DoD joined hands with the American Society of Military Comptrollers to develop a Defense Financial Management Certification Program (now renamed Certified Defense Financial Manager (CDFM)) which entails passing a three-part CDFM test. This test is reputed to be extremely challenging, so much so, that a one-week Defense Financial Management (DFM) course was developed to help interested financial managers refresh their knowledge. I recently had the opportunity to evaluate the course as an independent observer to determine how closely the material presented mirrored the material offered at the Professional Military Comptroller School (PMCS). Not surprisingly, the topics covered at both courses were quite similar. I was not surprised because both classes target the same audience, journeyman to senior level, and both courses build their curriculum from the core competencies.

Of course having just said this, the astute reader is now asking, "Why should I go to a six-week PMCS course when I can get the same information in a one-week DFM course?" First, even though the course material is very similar, it is not exactly alike, and though both courses build on the core competencies, it

would be impossible to thoroughly cover each competence in either course. Some topics covered at the DFM course are not covered in PMCS and vice versa. Second, and understandably, the pace of the two courses is completely different. The DFM course is not an instructional course—it is strictly a review. It assumes that the student is familiar with all the topics covered, so there is no time to clarify or expand on any given topic. I liken it to taking a drink from a fire hydrant. On the other hand, PMCS assumes that each student is familiar with his or her respective career field but may not be familiar with every other aspect of comptrollership. Consequently, a budget analyst may know everything there is to know about budget formulation and execution, but that same person may know little or next to nothing about conducting an audit.

At PMCS an introductory brief is given on each comptroller field that familiarizes the student with the core elements of that field. Later, functional experts are brought in from different levels of management, installation to Major Command or Claimant to Service Staff, to expound on their various fields and relate real life experiences that occur at these various levels. In addition, seminars are conducted that provide some practical application of theory; thus, at PMCS there is time to delve into a topic and explore it thoroughly. Finally, one of the greatest strengths of PMCS is the opportunity and time afforded to develop professional friendships that can last a lifetime. Networking with fellow students and guest lecturers can provide critical points of contact that can help one perform his or her job now or in the future. No such luxury exists at the DFM course. One reason is because the course is too short and the other because little time exists during the class day to interact with fellow students. Participants are there to get the facts and only the facts.

I began this article talking about change. In conclusion, I would like to talk about it again, specifically the changes that are being envisioned for PMCS. Because the two courses described in this article dovetail one another so nicely, we want to integrate the material covered in the DFM course into the PMCS curriculum. Many of the topics covered in DFM are already covered in PMCS, and it would be just a matter of incorporating some additional material into our program.

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We also want to develop more seminars that emphasize the skills required for certification. Finally, we want to be able to offer the certification exam, through a professional testing center, so that interested students could test before graduating from PMCS. As our career field changes and evolves, PMCS is striving to keep pace, ensuring that the education presented always remains relevant and valuable to our customers.

